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*in opinion*

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March 17, 1958

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CONCORD, N.H.

His Excellency, Lane Dwinell  
Governor of New Hampshire  
Concord, New Hampshire

Dear Governor Dwinell:

This is in reply to your letter of March 14, 1958, relating to a possible ambiguity in language setting up the Special Commission to Study Utility Taxation as provision was made for this Commission, respectively, in Laws 1958, c. 5, s. 4 (H.B. 1), and in Laws 1958, c. 6, s. 5 (H.B. 3).

It is our view that the controlling language is that appearing in the statute first cited (H.B. 1); and that while the phrase "utility taxation" is used there, the phrase is qualified by the subsequent language prescribing the precise subject of the recommendations which the Commission is to present to the 1959 Session of the General Court. The Commission is intended to direct its attention only, then, to those phases of utility taxation which will enable it to make proposals "relative to the taxation of public utilities engaged in the manufacture, generation, distribution, transmission, or sale of gas or electric energy."

H.B. 3, with its reference to "the commission established at this special session of the legislature to study taxation of gas and electric utilities" (emphasis supplied), will be seen to lend support to the view expressed above.

Very truly yours,

Warren E. Waters  
Deputy Attorney General

WEN/aml